

\$4,500,000 TAXED THOUGH GIVEN AWAY

Miss De Lamar Held Liable for
Transfer Levy in Deal
With College.

DUE AT FATHER'S DEATH

Surrogate Finds Law Does Not
Recognize Her Use of
Inheritance.

Miss Alice Antoinette De Lamar, only child of Capt. Joseph R. De Lamar, will have to pay a transfer tax on \$4,500,000 of her father's estate which she already has agreed to give away, according to a decision yesterday by Surrogate Cohan in a dispute between the executors and the Transfer Tax Commission.

Capt. De Lamar, who left an estate of \$20,000,000, provided that \$10,000,000 should be set aside for his daughter, to be hers if she married and had children, but to revert to his residuary estate if she died childless. The residuary estate was to be divided among Columbia, Harvard and Johns Hopkins Universities. The will was made when the estate was valued at more than \$20,000,000 and he did not consider the law which provides that no decedent may will more than half his estate to institutions and away from his natural heirs.

As Capt. De Lamar's residuary estate amounted to \$10,000,000, or \$4,500,000 more than the law allowed him to will away from his daughter, she automatically became heir to \$14,500,000, reverable to the universities if she died without children, while the estate to divide the other \$4,500,000 among them.

Desiring, however, to carry out the terms of her father's will exactly, Miss De Lamar proposed to give to the universities the \$4,500,000 which her father had not counted on. They in turn, in appreciation of her spirit, agreed to waive their reversionary interest in the \$10,000,000 left to her specifically. When the estate was appraised the executors objected to the transfer tax being assessed against that part of her inheritance which Miss De Lamar had given away.

Surrogate Cohan decided that as the money which Miss De Lamar gave to the universities was hers to give or keep, and as the law requires that the transfer tax attach to the transfer of property at death regardless of any purpose for which an inheritor may use his inheritance, she must pay a tax on the \$4,500,000 she is giving away, since by operation of the law which prevented her father from giving it to the institutions it became hers at the moment of his death.

SAYS 'WHAT IN HELL DO WE CARE SPIRIT' RULES

Dr. E. P. Hill Appeals for
Better Tone of Citizenship.

"Hail, hail, the gang's all here, what the hell do we care?" "That's the spirit that has got hold of the United States," said Dr. Edgar P. Hill, general secretary of the Presbyterian General Board of Education, who arrived in New York yesterday to take part in the Presbyterian Field Day to be held today in Manhattan and Brooklyn. The Presbyterians are endeavoring to arouse a better spirit of citizenship.

"Our land is as torn with dissension as are the lands across the seas," Dr. Hill said. "Class is arrayed against class. Mistakenly are deluding and persistently made by one side or the other. A few weeks ago there was a strike of milk carriers. One group of newspapers denounced the strikers as Bolsheviks; others called the employers mobsters. When the vote was taken that involved inconvenience to millions of people and imperiled the lives of thousands of babies the crowd shouted 'The gang's all here' until the rafters shook. 'What the hell do we care what happens in the West Virginia coal fields or in Germany yonder in France, or if Germany collapses, or if Armenia is wiped out?'"

PHI PSI'S AT DINNER ON 70TH ANNIVERSARY

300 New York Members Celebrate at McAlpin.

New York alumni of Phi Kappa Psi fraternity, founded at Jefferson College, now Washington and Jefferson College, Canonsburg, Pa., on February 19, 1852, gave a dinner last night at the Hotel McAlpin in celebration of its seventieth anniversary.

W. W. Porter of Newark presided. The speakers were Edgar P. Hill, Anderson of Boston and Joseph H. Appel, manager of John Wanamaker's, New York.

The fraternity has forty-eight chapters and a membership of more than sixteen thousand. The first chapter in New York city was established in 1872, the installation taking place at the old St. Cloud Hotel, on the present site of the Knickerbocker Building at Broadway and Forty-second street.

BIG LAKEWOOD HOTEL DAMAGED BY FIRE

Monmouth in the Pines Will Be Closed for Season.

Special Dispatch to THE NEW YORK HERALD. LAKESIDE, N. J., Feb. 18.—Fire of an unknown origin caused approximately \$25,000 damage today to the Monmouth-in-the-Pines Hotel, one of the principal hotels at this resort. The blaze, which started while 150 guests were at dinner, traveled between the walls and reached the main stairway and the hotel office, practically destroying the latter. Three firemen were overcome and carried from the building, and Harry Rath, a bellboy, was badly burned about the head and face when attempting to help a woman employee.

The hotel was built in 1913 at an estimated cost of \$300,000, and is owned and managed by I. Grossman. Today's fire will cause the house to be closed for the remainder of the winter season. Guests were transferred to the Lakeside Hotel.

RAIL BOARD ELECTS PARKER.

CHICAGO, Feb. 18.—Luther M. Parker of Knoxville, Tenn., today was elected secretary of the United States Railroad Labor Board to succeed C. P. Carriers, whose resignation becomes effective March 1. Mr. Carriers will remain the railroad business.

Porcelain Coffee Pots Called Safe and Sane

BOSTON, Feb. 18.—The information that a glazed porcelain coffee pot is just as good as one of glass was given to scientists at Massachusetts Institute of Technology who are making extended studies of the cup that enlivens.

Based on the experience of the "poison squad," ten young women employed at Tech who drink two cups of coffee each day and are asked to describe the effect on their systems, Prof. S. C. Prescott, head of the department of biology and public health, who is in charge of the tests, announces that the porcelain pot makes coffee safe and sane.

Metal pots are taboo, the Professor states. Action of the natural acids of coffee on metal produces metallic salts which are objectionable.

Daily Calendar

THE WEATHER.

For Eastern New York—Cloudy, probably rain or snow to-day; to-morrow clearing, moderate temperature, moderate southerly winds.

For New Jersey—Cloudy, probably rain to-day; to-morrow clearing, moderate temperature, moderate southerly winds.

For Northern New England—Cloudy, probably rain or snow to-day; to-morrow clearing, moderate temperature, moderate southerly winds.

For Southern New England—Cloudy, probably rain or snow to-day; to-morrow clearing, moderate temperature, moderate southerly winds.

For Western New York to-day; to-morrow clearing and colder.

WASHINGTON, Feb. 18.—Pressure is high but falling slightly in the Atlantic States, and it is low over the plain States and the central Rocky Mountain region and relatively high and rising over the Far Northwest. This pressure disturbance has been attended by a general rise in temperature throughout the Western States and generally east of the Mississippi River, and temperatures are now near or above the normal in all parts of the country except the far Northwest.

There have been rains within the last twenty-four hours in the Ohio and General Mississippi valleys, the southern portion of the region of the great lakes and the Pacific States, except southern California. There have been local snows in the Northwest.

In New England and New York the weather will be unsettled, with rain on the coast and in the interior to-day, to-morrow clearing on Monday with a continuation of moderate temperature. In the middle Atlantic States the weather will be unsettled with probably rain to-morrow and clearing on Monday with moderate temperature. In the south Atlantic States the weather will be fair and mild to-morrow and be unsettled with local rains on Monday. In the east Gulf States the weather will be partly cloudy and mild to-morrow followed by local rains at night and fair and cooler on Monday. In Tennessee, the Ohio Valley and the lower lake region there will be rains to-morrow and fair and colder weather on Monday. In the upper lake region the weather will be unsettled with local snows to-morrow and fair and colder on Monday.

Observations at United States Weather Bureau stations, taken at 8 P. M. yesterday, seventy-fifth meridian time.

Stations.	High.	Low.	Bar.	Wind.	Temp.	Rel. Hum.	Clouds.
Albany	39	28	30.34	Clear	30.34	70	0
Albany	39	28	30.34	Clear	30.34	70	0
Albany	39	28	30.34	Clear	30.34	70	0
Albany	39	28	30.34	Clear	30.34	70	0
Albany	39	28	30.34	Clear	30.34	70	0
Albany	39	28	30.34	Clear	30.34	70	0
Albany	39	28	30.34	Clear	30.34	70	0
Albany	39	28	30.34	Clear	30.34	70	0
Albany	39	28	30.34	Clear	30.34	70	0
Albany	39	28	30.34	Clear	30.34	70	0

LOCAL WEATHER RECORDS.

Barometer	8 A. M.	8 P. M.
Albany	30.34	30.34
Buffalo	30.34	30.34
Chicago	30.34	30.34
Cleveland	30.34	30.34
Denver	30.34	30.34
Detroit	30.34	30.34
Indianapolis	30.34	30.34
Los Angeles	30.34	30.34
Memphis	30.34	30.34
Minneapolis	30.34	30.34
New Orleans	30.34	30.34
New York	30.34	30.34
Philadelphia	30.34	30.34
Pittsburgh	30.34	30.34
Portland, Ore.	30.34	30.34
Portland, Me.	30.34	30.34
San Francisco	30.34	30.34
Seattle	30.34	30.34
St. Louis	30.34	30.34
St. Paul	30.34	30.34
Washington	30.34	30.34

EVENTS TO-DAY.

Caruso American Memorial Foundation benefit concert, Metropolitan Opera House, 8 P. M.

The Rev. Charles E. Jefferson will preach the thirty-second annual church service of the Sons of the Revolution, Broadway Tabernacle, Broadway and Fifty-sixth street, 4 P. M.

New York campaign for Jewish war sufferers, dinner, Hotel Commodore, 7 P. M.

Wayne B. Wheeler will speak in Emmanuel Baptist Church, Brooklyn, 8 P. M.

Overseas Service League, dinner, Cafe Boulevard, 6:30 P. M.

New York State Chiropractic Society, meeting, Hotel McAlpin, 2:30 P. M.

"Unemployment dinner," auspices Unemployment Council of New York, 135 West Fifty-first street, 2 P. M.

Actors Equity Association, meeting, Republic Theatre, 2:30 P. M.

The Rev. George J. Russell will speak on "The Hustler," Harlem Branch Y. M. C. A., 5 West 122nd street, 4 P. M.

American Institute of Banking, luncheon, Hotel Commodore, 1 P. M.

Young Folks League, meeting, Hotel McAlpin, 3 P. M.

Arnold Trophy House, quinquennial celebration, 311 East Broadway, 2 P. M.

Testimonial dinner to State Senator John J. Boylan, Hotel Astor, 7 P. M.

LINER PARIS BRINGS NOTABLE VOYAGERS

Brig-Gen. Reilly Has Message
From Marshal Foch for
American Legion.

360 ON PASSENGER LISTS

Col. Dumont, French Attache
at Washington, Arrives
With His Family.

After running into a storm accompanied by a high wind which gave her a decided list to port, the French liner Paris reached her pier yesterday evening with 360 passengers on board. Among these was Brig-Gen. Henry J. Reilly, U. S. A., retired, editor of the Army and Navy Journal, who brought back with him from France a message from Marshal Foch to the American Legion.

"Tell the legion for me that I shall never forget my trip to America and the great pleasure of meeting, through their courtesy and efforts, the great, young and vigorous American people," the Marshal wrote.

"I am quite sure that just as in the past the members of the legion showed their appreciation of the responsibilities of citizenship by bearing arms against the enemies of their country, they will in the future set a high example of patriotism and courage in all questions affecting the United States."

"They will always have my best wishes and respect."

Gets French War Memoirs.

Gen. Reilly has been abroad for seven weeks on business for his magazine and has arranged for the publication in it of the last letters of a number of French soldiers killed in action, and for the memoirs of Gallieni, defender of Paris. The Paris also carried Col. G. A. L. Dumont, the new military attache to the French Embassy at Washington, and Mme. Dumont and three daughters, who were pronounced by passengers on the ship the best Ambassadors France could possibly send to this country. All three, Miles, Martine, 19, Pauline, 18, and Maurice, 14, are of the dark French type. Col. Dumont speaks English perfectly and his daughters do also when they are not so excited and abashed as they were on their arrival yesterday.

Col. Dumont for five years during and after the war was in charge of the French northern railways, which carried everything to and from the front. He has been on the General Staff of the French army for twenty-five years. More recently he was in charge of the coal committee at Essen, Germany, and has spent much time with the French army on the Rhine. He said yesterday he would study the American system of railways and their adaptation to the defense of the country. He succeeds Gen. Collardet, who died last July in Paris.

Comes Back a Doctor.

Another passenger on board was Miss Therese Bonney, who was disguised on the passenger list as "Doctora Bonney," a California girl who returned to this country with the distinction of being the fourth and youngest American woman to win the degree of doctorate of letters at the Sorbonne.

Before she left this country two and a half years ago Miss Bonney was active in bringing to this country several hundred French girls to be educated in colleges here through the American Association of Colleges. She will stay here for two months to arrange details in connection with the use of educational films for simple yet vivid teaching of history and other subjects.

Others arriving on the Paris were George Bonney, a banker; J. B. Michel, the tire manufacturer; A. F. H. Fossard, the Rev. F. G. E. Delattre, C. Vanderhoeven, president of Lindetevet, Inc.; Mario Corsi, Carlos del Pozo, Miss Angeline N. Iglesias, Mr. and Mrs. Charles B. Alexander, Louis Orrell, Clement Aufford and Mrs. Elma Thaw.

627 Bedroom and Library Tables

\$11 Parlor Tables, mahogany finish, \$6.74

\$15 Davenport End Tables, mah. fin. 9.89

\$25 Fumed Oak Library Tables, 16.49

\$50 Parlor Tables, mahog. finish, 18.98

\$50 Davenport End Tables, mah. fin. 33.98

\$65 Parlor Tables, mahog. finish, 39.24

\$75 Davenport Tables, mahog. finish, 47.94

\$79,450 of Dressers

\$35 Golden Oak Dressers, \$22.67

\$48 Dressers, walnut finish, 29.98

\$60 White Enamel Dressers, 36.74

\$65 Walnut Dressers, 39.89

\$100 Walnut Dressers, 62.67

1048 Iron, Brass and Wood Beds

\$12 White Enamel Iron Beds, \$7.98

\$15 White Enamel Iron Beds, 9.89

\$24 Ivory Enamel Iron Beds, 14.24

\$35 Walnut Enamel Iron Beds, 21.24

\$30 Brass Beds, 17.98

\$38 Brass Beds, 23.89

\$45 Brass Beds, 28.79

\$60 Brass Beds, 38.96

\$30 Wood Beds, mahogany finish, full size, 19.67

\$40 Wood Beds, mahogany finish, full size, 24.98

\$48 Wood Beds, mahogany finish, full size, 29.89

LUDWIG Baumann's Greatest February Furniture Sale

The bargains offered for the final 6 days of this year's February Sale are the most sensational in years
Thousands of Single Pieces, Hundreds of Complete Suites, Rugs, Linoleums, Curtains, Linens, Glassware, Beddings, Silverware, Housefurnishings, &c., are included



The fine quality of the goods, the vast assortments, the conspicuously low prices and a year and a half to pay for your purchases are features that make this sale incomparable.

Many of the greatest bargains are limited to one or two of a kind. We advise you to shop early to secure the choicest offerings.

Purchases made now will be held FREE OF CHARGE until you are ready for them.

\$35,000 of Chiffoniers and Chiffonettes

\$27 Golden Oak Chiffoniers, \$16.98

\$40 Golden Oak Chiffoniers, 24.89

\$50 Walnut Chiffoniers, 49.74

\$95 Walnut Chiffoniers, 58.49

\$130 Mahogany Chiffoniers, 79.34

\$140 Walnut Chiffoniers, 87.49

\$12,000 of Springs for Metal or Wood Beds

\$12 Metal Springs, \$7.49

\$15 Metal Springs, 9.98

\$23 Metal Springs, 14.34

1127 Chairs and Rockers for Every Room

\$15 Golden Oak Rockers, \$9.98

\$20 Golden Oak Rockers, 12.98

\$25 Rockers, Mahogany finish, 15.49

\$35 Arm Chairs, Mahogany finish, 22.89

\$40 Rockers, Mahogany finish, 27.97

\$45 Rockers, Mahogany finish, 29.34

Englander Sliding Couches

with cotton mattress covered in fancy cretonne, \$18.74

487 Other High Grade Bedroom Suites

\$325 MAHOGANY BEDROOM SUITS (three pieces), \$198.49

\$250 BEDROOM SUITS (four pieces), walnut finish, \$149.89

\$375 WALNUT BEDROOM SUITS (three pieces), \$227.74

\$200 BEDROOM SUITS (four pieces), Mahogany finish, \$124.49

\$125,000 Dining Room Suites

\$450 WALNUT DINING ROOM SUITS, 3 pieces, \$279.24

\$275 JACOBINE OAK DINING ROOM SUITS, 4 pieces, \$169.49

\$700 MAHOGANY DINING ROOM SUITS, 3 pieces, \$424.24

\$325 JACOBINE OAK DINING ROOM SUITS, 3 pieces, \$198.67

\$525 WALNUT DINING ROOM SUITS, 4 pieces, \$319.49

\$225 JACOBINE OAK DINING ROOM SUITS, 3 pieces, \$139.98

\$750 MAHOGANY DINING ROOM SUITS, 4 pieces, \$479.39

\$98,500 of Living Room Suites

\$120 VELOUR LIVING ROOM SUITS, 3 pieces, \$74.49

\$220 3 pc. VELOUR LIVING ROOM SUITS, loose cushions, \$134.98

\$275 LEATHER LIVING ROOM SUITS, 3 pieces, \$169.67

\$300 LEATHER LIVING ROOM SUITS, 3 pieces, \$189.24

\$325 CANE TAPESTRY SUITS, 3 pieces, \$197.24

\$375 TAPESTRY LIVING ROOM SUITS, 3 pieces, \$228.98

\$400 VELOUR LIVING ROOM SUITS, 3 pieces, \$249.87

Duofold Bed Special

"Hello, Neighbor"

There is Skating, There is Sledding At Your Door.

When you live at the Hotel San Remo you can look out of your window and watch your children, and other people's children, skating and sledding right in front of you.

The big lake in Central Park is directly in front of the hotel, a view enjoyed by few hotels in New York. It is saying a lot. I know, but I know it is true, and I am glad to tell you, who are unacquainted, what a wonderful outlook the guests of the Hotel have.

This is just one more reason why you should investigate the unfurnished apartments at the Hotel San Remo, before you definitely decide to go elsewhere.

Yours respectfully,
ROBERT D. BLACKMAN

HOTEL SAN REMO
74th to 75th Sts.
Central Park West
Telephone
Columbus 6700

Reduced to \$44.87

Massive Mahogany finish frame, soft upholstered in best grade imitation leather. It opens easily and makes a full size comfortable bed. Price does not include mattress. Cash or Credit.

WE GIVE SPERRY GOLD STAMPS

Open 9 to 5:30—Saturday Evenings Until 9:30

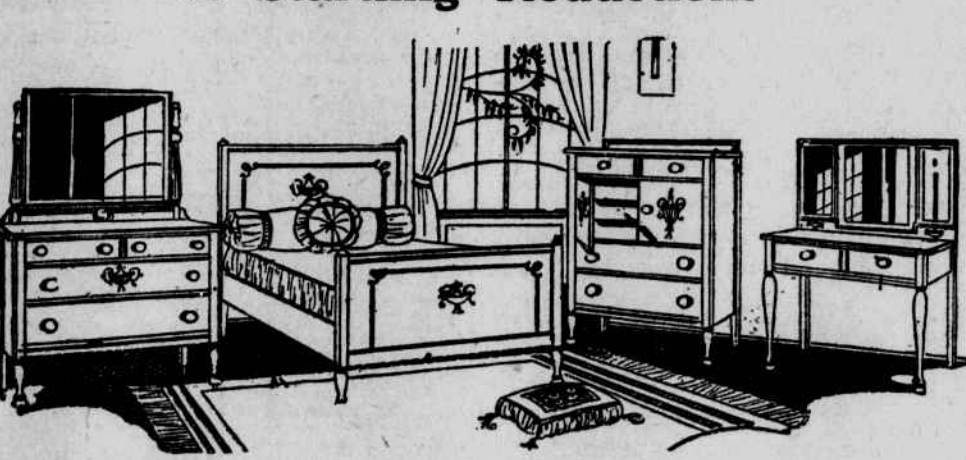
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35 to 36 St, Block 8th Ave.

NEWARK, N. J. 49-51 MARKET ST.

These Are Our Only Three Stores.

\$469,500 of High Grade Bedroom, Dining Room and Living Room Suites at Startling Reductions



\$160 Bedroom Suites, Walnut Finish (Three Pieces), reduced to 98.89
Consists of Dresser, Chiffonier and Bed (Sold Separately if Desired)
Dresser, \$41.59; Chiffonier, \$29.85; Bed, \$27.45; Toilet Table, \$36.49

CASH OR CREDIT

487 Other High Grade Bedroom Suites

\$325 MAHOG